

## 1 AN ACT

2 relating to eligibility for an exemption from ad valorem taxation  
3 of the residence homestead of a person.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 11.43, Tax Code, is amended by amending  
6 Subsection (j) and adding Subsections (n) and (o) to read as  
7 follows:

8 (j) In addition to the items required by Subsection (f), an  
9 [An] application for a residence homestead [an] exemption  
10 prescribed by the comptroller and authorized by [under] Section  
11 11.13 must:

12 (1) list each owner of the residence homestead and the  
13 interest of each owner;

14 (2) state that the applicant does not claim an  
15 exemption under that section on another residence homestead in this  
16 state or claim a residence homestead exemption on a residence  
17 homestead outside this state;

18 (3) state that each fact contained in the application  
19 is true; [and]

20 (4) include a copy of the applicant's driver's license  
21 or state-issued personal identification certificate and:

22 (A) a copy of the applicant's vehicle  
23 registration receipt; or

24 (B) if the applicant does not own a vehicle, an

1 affidavit to that effect signed by the applicant and a copy of a  
2 utility bill for the property subject to the claimed exemption in  
3 the applicant's name;

4           (5) state [~~include a sworn statement~~] that the  
5 applicant has read and understands the notice of the penalties  
6 required by Subsection (f); and

7           (6) be signed by the applicant.

8           (n) A chief appraiser may not allow an exemption provided by  
9 Section 11.13 unless:

10           (1) the address on the driver's license or  
11 state-issued personal identification certificate provided by the  
12 applicant under Subsection (j) corresponds to the address on the  
13 applicant's vehicle registration receipt or utility bill provided  
14 under that subsection; and

15           (2) the address indicated in Subdivision (1)  
16 corresponds to the address of the property for which the exemption  
17 is claimed.

18           (o) The application form for an exemption authorized by  
19 Section 11.13 must require an applicant for an exemption under  
20 Subsection (c) or (d) of that section who is not specifically  
21 identified on a deed or other appropriate instrument recorded in  
22 the applicable real property records as an owner of the residence  
23 homestead to provide an affidavit or other compelling evidence  
24 establishing the applicant's ownership of an interest in the  
25 homestead.

26           SECTION 2. (a) Section 11.432, Tax Code, is amended to read  
27 as follows:

Sec. 11.432. HOMESTEAD EXEMPTION FOR MANUFACTURED HOME.

(a) Except as provided by Subsection (a-1), for ~~[For]~~ a manufactured home to qualify as a residence homestead ~~[for an exemption]~~ under Section 11.13, the application for ~~[the]~~ exemption required by Section 11.43 must be accompanied by:

(1) a copy of the statement of ownership and location for the manufactured home issued by the manufactured housing division of the Texas Department of Housing and Community Affairs under Section 1201.207, Occupations Code, showing that the individual applying for the exemption is the owner of the manufactured home;

(2) a ~~[or be accompanied by a verified]~~ copy of the purchase contract or payment receipt showing that the applicant is the purchaser of the manufactured home; or

(3) a sworn affidavit by the applicant stating that:

(A) the applicant is the owner of the manufactured home;

(B) the seller of the manufactured home did not provide the applicant with a purchase contract; and

(C) the applicant could not locate the seller after making a good faith effort~~[, unless a photostatic copy of the current title page for the home is displayed on the computer website of the Texas Department of Housing and Community Affairs].~~

(a-1) An ~~[The]~~ appraisal district may rely upon the computer records of the Texas Department of Housing and Community Affairs to verify an applicant's ownership of a manufactured home. An applicant is not required to submit an accompanying document

1 described by Subsection (a) if the appraisal district verifies the  
2 applicant's ownership under this subsection [~~determine whether a~~  
3 ~~manufactured home qualifies for an exemption~~].

4 (b) The land on which a manufactured home is located  
5 qualifies as a residence homestead [~~for an exemption~~] under Section  
6 11.13 only if:

7 (1) the land is owned by one or more individuals,  
8 including the applicant [~~manufactured home qualifies for an~~  
9 ~~exemption as provided by Subsection (a)]~~; [and]

10 (2) the applicant occupies the manufactured home as  
11 the applicant's principal residence; and

12 (3) the applicant demonstrates ownership of the  
13 manufactured home under Subsection (a) or the appraisal district  
14 determines the applicant's ownership under Subsection (a-1)  
15 [~~manufactured home is listed together with the land on which it is~~  
16 ~~located under Section 25.08~~].

17 (c) The owner of land that qualifies as a residence  
18 homestead under this section [~~consumer~~] is entitled to obtain the  
19 homestead exemptions provided by Section 11.13 and any other  
20 benefit granted under this title to the owner of a residence  
21 homestead regardless of whether the applicant [~~owner~~] has elected  
22 to treat the manufactured home as real property or personal  
23 property and regardless of whether the manufactured home is listed  
24 on the tax rolls with the real property to which it is attached or  
25 listed on the tax rolls separately.

26 (d) [~~(e)~~] In this section, "manufactured home" has the  
27 meaning assigned by Section 1201.003, Occupations Code.

(b) Section 25.08, Tax Code, is amended by adding Subsection (g) to read as follows:

(g) The chief appraiser shall apportion a residence homestead exemption for property consisting of land and a manufactured home listed separately on the tax roll on a pro rata basis based on the appraised value of the land and the manufactured home.

(c) Section 11.432, Tax Code, as amended by this Act, applies only to an application for a residence homestead exemption filed on or after the effective date of this section. An application filed before the effective date of this section is governed by the law in effect when the application was filed, and that law is continued in effect for that purpose.

(d) Section 25.08, Tax Code, as amended by this Act, applies only to an apportionment of a residence homestead exemption for a tax year beginning on or after the effective date of this section.

(e) This section takes effect January 1, 2012.

SECTION 3. The change in law made by this Act to Section 11.43, Tax Code, applies only to an application for a residence homestead exemption filed with a chief appraiser on or after the effective date of this Act. An application for a residence homestead exemption filed with a chief appraiser before the effective date of this Act is governed by the law in effect when the application was filed, and the former law is continued in effect for that purpose.

SECTION 4. Except as otherwise provided by this Act, this Act takes effect September 1, 2011.

H.B. No. 252

David Dewhurst

President of the Senate

Joe Straus

Speaker of the House

I certify that H.B. No. 252 was passed by the House on April 5, 2011, by the following vote: Yeas 146, Nays 0, 2 present, not voting; and that the House concurred in Senate amendments to H.B. No. 252 on May 21, 2011, by the following vote: Yeas 136, Nays 0, 1 present, not voting.

Robert Hemeny

Chief Clerk of the House

I certify that H.B. No. 252 was passed by the Senate, with amendments, on May 18, 2011, by the following vote: Yeas 31, Nays 0.

Latsy Law

Secretary of the Senate

APPROVED:

17 JUN '11

Date

Rick Perry

Governor

FILED IN THE OFFICE OF THE  
SECRETARY OF STATE

4:00 PM O'CLOCK

JUN 17 2011

Boyd Richardson

Secretary of State